

<p><b>BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO</b> 1313 Sherman Street, Room 315 Denver, Colorado 80203</p> <hr/> <p>Petitioner:</p> <p><b>IRELAND’S GOLD INC C/O JERRY MORAN,</b></p> <p>v.</p> <p>Respondent:</p> <p><b>GILPIN COUNTY BOARD OF EQUALIZATION.</b></p>	<p><b>Docket No.: 46973</b></p>
<p><b>ORDER</b></p>	

**THIS MATTER** was heard by the Board of Assessment Appeals on September 26, 2007, Karen E. Hart, Diane M. DeVries, and Sondra W. Mercier presiding. Jerry Moran appeared for Petitioner. Respondent was represented by James J. Petrock, Esq. Petitioner is protesting the 2006 actual value of the subject property.

**PROPERTY DESCRIPTION:**

Subject property is described as follows:

**341 Gregory Street, Central City, Colorado  
(Gilpin County Parcel No. 183512401098)**

The subject is a boarding house that is currently classified as 71% residential and 29% commercial. Respondent assigned a total actual value of \$218,000.00. Petitioner is not contesting the actual value assigned or the classification. Petitioner contends that the Assessor is obligated to exclude the residential portion of the value when certifying the value to the City of Central Business Improvement District (“BID”). Under the City of Central Ordinance No. 98-29, and as required by Colorado Revised Statute (“C.R.S.”) section 31-25-1208, non-commercial properties are to be excluded from the boundaries of the BID.

The Gilpin County Attorney has moved the Board to issue a declaratory order terminating the controversy in this matter by dismissing the petition.

The Board is convinced that the statutory mechanism for exclusion of all or a portion of taxpayer's property from the boundaries of the BID is contained in C.R.S. section 31-25-1208(2) which requires the owner to "petition to the governing body" for exclusion from the district. In this case, that would be the Board of Directors of the BID. Consequently, neither the Gilpin County Assessor nor the Board of Assessment Appeals has jurisdiction to exclude Petitioner's property from the BID.

**ORDER:**

Respondent's Motion for Declaratory Order is granted and the petition is dismissed.

**APPEAL:**

If the decision of the Board is against Petitioner, Petitioner may petition the Court of Appeals for judicial review according to the Colorado appellate rules and the provisions of Colorado Revised Statutes ("CRS") section 24-4-106(11) (commenced by the filing of a notice of appeal with the Court of Appeals within forty-five days after the date of the service of the final order entered).

If the decision of the Board is against Respondent, Respondent, upon the recommendation of the Board that it either is a matter of statewide concern or has resulted in a significant decrease in the total valuation of the Respondent county, may petition the Court of Appeals for judicial review according to the Colorado appellate rules and the provisions of CRS section 24-4-106(11) (commenced by the filing of a notice of appeal with the Court of Appeals within forty-five days after the date of the service of the final order entered).

In addition, if the decision of the Board is against Respondent, Respondent may petition the Court of Appeals for judicial review of alleged procedural errors or errors of law within thirty days of such decision when Respondent alleges procedural errors or errors of law by the Board.

If the Board does not recommend its decision to be a matter of statewide concern or to have resulted in a significant decrease in the total valuation of the Respondent county, Respondent may petition the Court of Appeals for judicial review of such questions within thirty days of such decision.

Colo. Rev. Stat. § 39-8-108(2) (2007).

**DATED and MAILED** this 23<sup>rd</sup> day of October 2007.

**BOARD OF ASSESSMENT APPEALS**

*Karen E Hart*

Karen E. Hart

*Diane M DeVries*

Diane M. DeVries

*Sondra W Mercier*

Sondra W. Mercier

This decision was put on the record

OCT 22 2007

I hereby certify that this is a true  
and correct copy of the decision of  
the Board of Assessment Appeals.

*Heather Heinlein*

Heather Heinlein

